

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON**

KIMBERLY HOCKIN,

Plaintiff,

v.

UNITED STATES OF AMERICA,

Defendant.

Case No. 3:17-cv-1926-JR

ORDER

Michael H. Simon, District Judge.

The parties are directed to provide their answers to the following question:

If, after Plaintiff received the Commissioner's final determination letter dated December 17, 2014 on her 6015(f) innocent spouse claim, she had filed a timely petition in the U.S. Tax Court and then subsequently filed in U.S. District Court her refund claim based on the alleged lack of signature, could Plaintiff have transferred her innocent spouse claim to U.S. District Court? If not, why not? If so, would the U.S. District Court then have had jurisdiction to consider Plaintiff's innocent spouse claim alongside her refund claim? If so, why isn't Plaintiff's failure to file a timely petition in U.S. Tax Court excusable neglect of an administrative technicality?

Each party shall file their answer to these questions by August 6, 2019. A party's answer shall not be longer than five pages. If a party wishes to respond, a response of no more than five pages may be filed no later than August 13, 2019.

IT IS SO ORDERED.

DATED this 26th day of July, 2019.

/s/ *Michael H. Simon*
Michael H. Simon
United States District Judge